

SCHEDULES A&B
(Form 1040)

Schedule A—Itemized Deductions

OMB No. 1545-0074

2005

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedules A&B (Form 1040).**

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.				
	1 Medical and dental expenses (see page A-2)	1			
	2 Enter amount from Form 1040, line 38 2	2			
	3 Multiply line 2 by 7.5% (.075)	3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				4	
Taxes You Paid (See page A-2.)	5 State and local (check only one box):	5			
	a <input type="checkbox"/> Income taxes, or				
	b <input type="checkbox"/> General sales taxes (see page A-3)				
	6 Real estate taxes (see page A-5)	6			
	7 Personal property taxes	7			
8 Other taxes. List type and amount ▶	8				
9 Add lines 5 through 8				9	
Interest You Paid (See page A-5.)	10 Home mortgage interest and points reported to you on Form 1098	10			
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address ▶	11			
	12 Points not reported to you on Form 1098. See page A-6 for special rules	12			
	13 Investment interest. Attach Form 4952 if required. (See page A-6.)	13			
14 Add lines 10 through 13				14	
Gifts to Charity If you made a gift and got a benefit for it, see page A-7.	15a Total gifts by cash or check. If you made any gift of \$250 or more, see page A-7	15a			
	b Gifts by cash or check after August 27, 2005, that you elect to treat as qualified contributions (see page A-7) 15b	15b			
	16 Other than by cash or check. If any gift of \$250 or more, see page A-7. You must attach Form 8283 if over \$500	16			
	17 Carryover from prior year	17			
18 Add lines 15a, 16, and 17				18	
Casualty and Theft Losses	19 Casualty or theft loss(es). Attach Form 4684. (See page A-8.)				19
Job Expenses and Certain Miscellaneous Deductions (See page A-8.)	20 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-8.) ▶	20			
	21 Tax preparation fees.	21			
	22 Other expenses—investment, safe deposit box, etc. List type and amount ▶	22			
	23 Add lines 20 through 22	23			
	24 Enter amount from Form 1040, line 38 24	24			
	25 Multiply line 24 by 2% (.02)	25			
26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-				26	
Other Miscellaneous Deductions	27 Other—from list on page A-9. List type and amount ▶				27
Total Itemized Deductions	28 Is Form 1040, line 38, over \$145,950 (over \$72,975 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-9 for the amount to enter.				28
	29 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>				

